

**TAX DIVISION'S
CRIMINAL TAX PROTEST
CASE ISSUES LIST**

Cumulative Supplement
October 2001

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TAX DIVISION'S
CRIMINAL TAX PROTEST CASE ISSUES LIST

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2. Constitutionality of Income Tax: Income Tax is Excise Tax
3. Constitutionality of Section 7203
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6. First Amendment: Freedom of Speech
7. Fourth Amendment
8. Fifth Amendment: Self-Incrimination
9. Sixth Amendment - Right to Counsel: Reliance on Advice of Counsel
10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
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43. Spies Evasion: Statute of Limitations
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- 47. 7212(a) Omnibus Clause Sentencing
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- 51. Caldwell and 371 Klein Conspiracy to Defraud
- 52. Speedy Trial
- 53. Warehouse Bank
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**Cheek v. United States, 498 U.S. 192 (1991), rev'g 882 F.2d 1263
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1. Constitutionality of Tax Laws: General
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- 13. Willfulness

United States v. Turano, 802 F.2d 10 (1st Cir. 1986)

- 6. First Amendment: Freedom of Speech
- 13. Willfulness

United States v. Michaud, 860 F.2d 495 (1st Cir. 1988)

- 5. First Amendment: Freedom of Religion/Church
- 13. Willfulness

United States v. Hogan, 861 F.2d 312 (1st Cir. 1988)

- 13. Willfulness
- 29. Civil Assessment Irrelevant

United States v. Johnson, 893 F.2d 451 (1st Cir. 1990)

- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
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- 8. Fifth Amendment: Self-Incrimination
- 31. Spies-Evasion: False W-4
- 34. Spies-Evasion Indictment Not Duplicitous

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United States v. Michaud, 925 F.2d 37 (1st Cir. 1991)

- 5. First Amendment: Freedom of Religion/Church
- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel

United States v. Michaud, 928 F.2d 13 (1st Cir. 1991)

- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel

United States v. Lussier, 929 F.2d 25 (1st Cir. 1991)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 13. Willfulness
- 20. District Court Jurisdiction over Title 26 Offenses
- 24. Court Instructs Jury on Law
- 33. Form W-2: Outdated Federal Register regulation
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 39. IRS Agent's Testimony and Witness Sequestration (Rule 615, F.R.E.)
- 48. Post-Cheek Willfulness

United States v. Huguenin, 950 F.2d 23 (1st Cir. 1991)

- 20. District Court Jurisdiction over Title 26 Offenses
- 34. Spies-Evasion Indictment Not Duplicitous
- 35. Hashimoto and 6103(h) (5) Juror Audit Information

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United States v. Bonneau, 970 F.2d 929 (1st Cir. 1992)

- 13. Willfulness
- 24. Court Instructs Jury on Law
- 48. Post-Cheek Willfulness

United States v. Roccio, 981 F.2d 587 (1st Cir. 1992)

- 7. Fourth Amendment

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3. Constitutionality of Section 7203

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5. First Amendment: Freedom of Religion/Church

United States v. Heinemann, 801 F.2d 86 (2d Cir. 1986)

5. First Amendment: Freedom of Religion/Church

13. Willfulness

United States v. Schiff, 801 F.2d 108 (2d Cir. 1986)

13. Willfulness

United States v. Sitka, 845 F.2d 43 (2d Cir. 1988)

30. Ratification of Sixteenth Amendment

United States v. Auen, 864 F.2d 4 (2d Cir. 1988)

12. Sixth Amendment - Right to Counsel: Waiver

United States v. Schiff, 876 F.2d 272 (2d Cir. 1989)

6. First Amendment: Freedom of Speech

8. Fifth Amendment: Self-Incrimination

27. Condition of Probation/Parole

United States v. Collorafi, 876 F.2d 303 (2d Cir. 1989)

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United States v. Rowlee, 899 F.2d 1275 (2d Cir. 1990)

6. First Amendment: Freedom of Speech

United States v. Pabisz, 936 F.2d 80 (2d Cir. 1991)

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- 13. Willfulness
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 48. Post-Cheek Willfulness

United States v. DiPetto, 936 F.2d 96 (2d Cir. 1991)

- 31. Spies Evasion: False W-4
- 43. Spies Evasion: Statute of Limitations

United States v. Burdett, 768 F. Supp. 409 (E.D.N.Y. 1991)

- 13. Willfulness
- 36. Paperwork Reduction Act/OMB Numbers
- 48. Post-Cheek Willfulness

United States v. Jones, 958 F.2d 520 (2d Cir. 1992)

- 37. Admissibility of IRS Computer Records/Certificate of Assessments and Payments

United States v. Krause, 786 F. Supp. 1151 (E.D.N.Y. 1992)

- 42. False Form 1099 Scheme

United States v. Droge, 961 F.2d 1030 (2d Cir. 1992)

- 13. Willfulness
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 48. Post-Cheek Willfulness

United States v. Burdett, 962 F.2d 228 (2d Cir. 1992)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 48. Post-Cheek Willfulness

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United States v. Isenhower, 754 F.2d 489 (3d Cir. 1985)

- 20. District Court Jurisdiction over Title 26 Offenses
- 28. Costs of Prosecution

United States v. Graham, 758 F.2d 879 (3d Cir. 1985)

- 6. First Amendment: Freedom of Speech
- 8. Fifth Amendment: Self-Incrimination
- 19. Wages are Income
- 20. District Court Jurisdiction over Title 26 Offenses

United States v. Karlin, 785 F.2d 90 (3d Cir. 1986)

- 13. Willfulness
- 32. District Court Jurisdiction: Nontaxpayer

United States v. Gravatt, 868 F.2d 585 (3d Cir. 1989)

- 8. Fifth Amendment: Self-Incrimination
- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel

United States v. Connor, 898 F.2d 942 (3d Cir. 1990)

- 4. Section 7205
- 13. Willfulness
- 19. Wages are Income
- 31. Spies Evasion: False W-4

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United States v. Crocker, 753 F. Supp. 1209 (D. Del. 1991)

- 13. Willfulness
- 31. Spies Evasion: False W-4
- 36. Paperwork Reduction Act/OMB Numbers
- 43. Spies Evasion: Statute of Limitations
- 48. Post-Cheek Willfulness

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United States v. Snyder, 766 F.2d 167 (4th Cir. 1985)

- 8. Fifth Amendment: Self-Incrimination
- 9. Sixth Amendment -- Right to Counsel: Reliance on Advice of Counsel
- 13. Willfulness

United States v. Kelley, 769 F.2d 215 (4th Cir. 1985)

- 6. First Amendment: Freedom of Speech
- 18. Selective Prosecution

United States v. Bowers, 920 F.2d 220 (4th Cir. 1990)

- 37. Admissibility of IRS Computer Records/Certificate of Assessments and Payments
- 38. Lack of Publication in Federal Register

United States v. Sharp, 920 F.2d 1167 (4th Cir. 1990)

- 8. Fifth Amendment: Self-Incrimination

United States v. Davis, 958 F.2d 47 (4th Cir. 1992)

- 12. Sixth Amendment - Right to Counsel: Waiver

United States v. Bostian, 59 F.3d 474 (4th Cir. 1995)

- 9. Sixth Amendment Right to Counsel: Reliance on Advice of Counsel
- 46. 7212(a) Omnibus Clause Prosecution

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United States v. Fleschner, 98 F.3d 155 (4th Cir. 1996)

- 2. Constitutionality of Income Tax: Income Tax is Excise Tax
- 6. First Amendment: Freedom of Speech
- 58. Sentencing: Tax Loss

United States v. Wells, 163 F.3d 889 (4th Cir. 1998)

- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 46. 7212(a) Omnibus Clause Prosecution
- 48. Post-Cheek Willfulness
- 56. Fraudulent Certified Money Order Scheme
- 58. Sentencing: Tax Loss
- 59. Sentencing: Domestic Terrorism Departure

United States v. Frazier-El, 204 F.3d 553 (4th Cir. 2000)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice; Representation by Lay Person or
Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver

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United States v. Daly, 756 F.2d 1076 (5th Cir. 1985)

- 5. First Amendment: Freedom of Religion/Church
- 6. First Amendment: Freedom of Speech
- 13. Willfulness

United States v. Garcia, 762 F.2d 1222 (5th Cir. 1985)

- 13. Willfulness

United States v. Carpenter, 776 F.2d 1291 (5th Cir. 1985)

- 13. Willfulness

United States v. Bass, 784 F.2d 1282 (5th Cir. 1986)

- 4. Section 7205

United States v. Shivers, 788 F.2d 1046 (5th Cir. 1986)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness

United States v. Martin, 790 F.2d 1215 (5th Cir. 1986)

- 12. Sixth Amendment-Right to Counsel: Waiver
- 16. Federal Reserve Notes/Monetary System

United States v. Price, 798 F.2d 111 (5th Cir. 1986)

- 4. Section 7205
- 11. Sixth Amendment-Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel

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United States v. Flitcraft, 803 F.2d 184 (5th Cir. 1986)

- 4. Section 7205
- 13. Willfulness
- 19. Wages are Income
- 24. Court Instructs Jury on Law

United States v. Whiteside, 810 F.2d 1306 (5th Cir. 1987)

- 13. Willfulness
- 24. Court Instructs Jury on Law

United States v. Flitcraft, 863 F.2d 342 (5th Cir. 1989)

- 4. Section 7205
- 8. Fifth Amendment: Self-Incrimination

United States v. Buford, 889 F.2d 1406 (5th Cir. 1989)

- 13. Willfulness
- 41. Discovery of IRS Individual Master File (IMF)

United States v. Masat, 898 F.2d 88 (5th Cir. 1990)

- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
- 34. Spies-Evasion Indictment Not Duplicitous
- 35. Hashimoto and 6103(h) (5) Juror Audit Information

United States v. Eargle, 921 F.2d 56 (5th Cir. 1991)

- 5. First Amendment: Freedom of Religion/Church
- 13. Willfulness
- 48. Post-Cheek Willfulness

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United States v. Williams, 928 F.2d 145 (5th Cir. 1991)

- 31. Spies Evasion: False W-4
- 43. Spies Evasion: Statute of Limitations

United States v. Kerwin, 945 F.2d 92 (5th Cir. 1991)

- 36. Paperwork Reduction Act/OMB Numbers

United States v. Barnett, 945 F.2d 1296 (5th Cir. 1991)

- 13. Willfulness
- 14. Court Instructs Jury on Law
- 26. Duty of Treasury to Prepare Returns (26 U.S.C. 6020)
- 48. Post-Cheek Willfulness

United States v. Masat, 948 F.2d 923 (5th Cir. 1991)

- 5. First Amendment: Freedom of Religion/Church
- 13. Willfulness
- 20. District Court Jurisdiction over Title 26 Offenses
- 32. District Court Jurisdiction: Nontaxpayer
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 41. Discovery of IRS Individual Master File (IMF)
- 48. Post-Cheek Willfulness
- 49. Lack of in personam Jurisdiction

United States v. Doyle, 956 F.2d 73 (5th Cir. 1992)

- 13. Willfulness
- 24. Court Instructs Jury on Law

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- 31. Spies Evasion: False W-4
- 36. Paperwork Reduction Act/OMB Numbers
- 48. Post-Cheek Willfulness

United States v. Wiley, 979 F.2d 365 (5th Cir. 1992)

- 37. Admissibility of IRS Computer Records/Certificate of Assessments and Payments
- 42. False Form 1099 Scheme

United States v. Stafford, 983 F.2d 25 (5th Cir. 1993)

- 7. Fourth Amendment
- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 24. Court Instructs Jury on Law
- 26. Duty of Treasury to Prepare Returns (26 U.S.C. 6020)
- 27. Condition of Probation/Parole
- 48. Post-Cheek Willfulness

United States v. Mikolajczyk, 137 F.3d 237 (5th Cir. 1998)

- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 56. Fraudulent Certified Money Order Scheme

United States v. Clark, 139 F.3d 485 (5th Cir. 1998)

- 6. First Amendment: Freedom of Speech

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- 45. Indictment: Sufficient Notice of Illegality
- 54. Pilot Connection Scheme (TPCS)
- 57. Materiality of False Statement
- 58. Sentencing: Tax Loss

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- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver

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United States v. Walsh, 742 F.2d 1006 (6th Cir. 1984)

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel.

United States v. McMullen, 755 F.2d 65 (6th Cir. 1984)

1. Constitutionality of Tax Laws: General
12. Sixth Amendment - Right to Counsel: Waiver
18. Selective Prosecution
20. District Court Jurisdiction over Title 26 Offenses

United States v. Overton, 617 F. Supp. 5 (W.D. Mi. 1985)

19. Wages are Income
31. Spies Evasion: False W-4

United States v. House, 617 F. Supp. 232 (W.D. Mi. 1985)

13. Willfulness
19. Wages are Income

United States v. House, 617 F. Supp. 237 (W.D. Mi. 1985)

30. Ratification of Sixteenth Amendment

United States v. House, 617 F. Supp. 240 (W.D. Mi. 1985)

31. Spies Evasion: False W-4

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United States v. Saussy, 802 F.2d 849 (6th Cir. 1986)

- 8. Fifth Amendment: Self Incrimination
- 13. Willfulness
- 15. What is a Return?
- 28. Costs of Prosecution

United States v. Reed, 821 F.2d 322 (6th Cir. 1987)

- 3. Willfulness
- 31. Spies Evasion: False W-4

United States v. Grosshans, 821 F.2d 1247 (6th Cir. 1987)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 14. Prior and Subsequent Conduct: Evident of Willfulness (Rule 404(b), F.R.E.)
- 31. Spies Evasion: False W-4

United States v. Krzyske, 836 F.2d 1013 (6th Cir. 1987)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 23. No Right to "Jury Nullification" Instruction

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United States v. Sassak, 881 F.2d 276 (6th Cir. 1989)

- 13. Willfulness
- 19. Wages are Income

United States v. DeClue, 899 F.2d 1465 (6th Cir. 1990)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 15. What is a Return?
- 39. IRS Agent's Testimony and Witness Sequestration
(Rule 615, F.R.E.)

United States v. Wunder, 919 F.2d 34 (6th Cir. 1990)

- 8. Fifth Amendment: Self-Incrimination
- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
- 15. What is a Return?
- 36. Paperwork Reduction Act/OMB Numbers

United States v. Spine, 945 F.2d 143 (6th Cir. 1991)

- 13. Willfulness
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 37. Admissibility of IRS Computer Records/Certificate of Assessments and Payments
- 48. Post-Cheek Willfulness

United States v. Daniel, 956 F.2d 540 (6th Cir. 1992)

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13. Willfulness

48. Post-Cheek Willfulness

United States v. Gaumer, 972 F.2d 723 (6th Cir. 1992)

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24. Court Instructs Jury on Law

48. Post-Cheek Willfulness

United States v. Pierce, 17 F.3d 146 (6th Cir. 1994)

52. Speedy Trial

United States v. Mundt, 29 F.3d 233 (6th Cir. 1994)

32. District Court Jurisdiction: Nontaxpayer

49. Lack of in personam Jurisdiction

52. Speedy Trial

United States v. Heckman, 30 F.3d 738 (6th Cir. 1994)

42. False Form 1099 Scheme

Frisby v. United States, 79 F.3d 29 (6th Cir. 1996)

6. First Amendment: Freedom of Speech

7. Fourth Amendment

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SIXTH CIRCUIT

United States v. Middleton, 246 F.3d 825 (6th Cir. 2001)

- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 21. Voluntariness of Filing Income Tax Return
- 24. Court Instructs Jury on Law
- 48. Post-Cheek Willfulness
- 50. Spies Evasion: Attempt to Evade

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United States v. Dack, 747 F.2d 1172 (7th Cir. 1984)

- 13. Willfulness
- 18. Selective Prosecution
- 22. Violation of Privacy Act
- 24. Court Instructs Jury on Law
- 28. Costs of Prosecution
- 29. Civil Assessment Irrelevant

United States v. Latham, 754 F.2d 747 (7th Cir. 1985)

- 4. Section 7205
- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
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- 19. Wages are Income
- 20. District Court Jurisdiction over Title 26 Offenses
- 29. Civil Assessment Irrelevant

United States v. Green, 757 F.2d 116 (7th Cir. 1985)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 15. What is a Return?

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United States v. Thibodeaux, 758 F.2d 199 (7th Cir. 1985)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 13. Willfulness

United States v. Witvoet, 767 F.2d 338 (7th Cir. 1985)

- 13. Willfulness

United States v. Bressler, 772 F.2d 287 (7th Cir. 1985)

- 11. Sixth Amendment - Right to Counsel; Pro Se Representation; Appointed Counsel of Choice Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 13. Willfulness
- 20. District Court Jurisdiction over Title 26 Offenses
- 22. Violation of Privacy Act

United States v. Copeland, 786 F.2d 768 (7th Cir. 1985)

- 4. Section 7205
- 31. Spies Evasion: False W-4

United States v. Thomas, 788 F.2d 1250 (7th Cir. 1986)

- 13. Willfulness
- 30. Ratification of Sixteenth Amendment

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United States v. Foster, 789 F.2d 457 (7th Cir. 1986)

- 13. Willfulness
- 30. Ratification of Sixteenth Amendment
- 31. Spies Evasion: False W-4

United States v. Ferguson, 793 F.2d 828 (7th Cir. 1986)

- 4. Section 7205
- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness (Rule 404(b), F.R.E.)

United States v. Dube, 820 F.2d 886 (7th Cir. 1987)

- 5. First Amendment: Freedom of Religion/Church
- 13. Willfulness
- 31. Spies Evasion: False W-4

United States v. Birkenstock, 823 F.2d 1026 (7th Cir. 1987)

- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness (Rule 404(b), F.R.E.)
- 25. Probable Cause Hearing
- 33. Form W-2: Outdated Federal Register regulation

United States v. Davenport, 824 F.2d 1511 (7th Cir. 1987)

- 13. Willfulness
- 31. Spies Evasion: False W-4

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- 1. Constitutionality of Tax Laws: General
- 8. Fifth Amendment: Self-Incrimination
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- 16. Federal Reserve Notes/Monetary System

United States v. Warner, 830 F.2d 651 (7th Cir. 1987)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 27. Condition of Probation/Parole

United States v. Sarsoun, 834 F.2d 1358 (7th Cir. 1987)

- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver

United States v. Jeffries, 854 F.2d 254 (7th Cir. 1988)

- 5. First Amendment: Freedom of Religion/Church
- 13. Willfulness
- 31. Spies Evasion: False W-4

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United States v. Hart, 673 F. Supp. 932 (N.D. IN. 1987)

1. Constitutionality of Tax Laws: General
13. Willfulness
21. Voluntariness of Filing Income Tax Return
26. Duty of Treasury to Prepare Returns (26 U.S.C. 6020)
29. Civil Assessment Irrelevant
31. Spies Evasion: False W-4
32. District Court Jurisdiction: Nontaxpayer
34. Spies-Evasion Indictment Not Duplicitous
37. Admissibility of IRS Computer Records/Certificate of Assessments and Payments
41. Discovery of IRS Individual Master File (IMF)

United States v. Krenzelok, 874 F.2d 480 (7th Cir. 1989)

13. Willfulness

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SEVENTH CIRCUIT

United States v. Cheek, 882 F.2d 1263 (7th Cir. 1989), rev'd, 498 U.S. 192 (1991) (Subjective standard of willfulness required)

1. Constitutionality of Tax Laws: General
8. Fifth Amendment: Self-Incrimination
11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
12. Sixth Amendment - Right to Counsel: Waiver
13. Willfulness
16. Federal Reserve Notes/Monetary System
19. Wages are Income
20. District Court Jurisdiction over Title 26 Offenses
30. Ratification of Sixteenth Amendment
32. District Court Jurisdiction: Nontaxpayer
49. Lack of in personam Jurisdiction

United States v. Dunkel, 900 F.2d 105 (7th Cir. 1990), vacated, 498 U.S. 192 (1991)

3. Constitutionality of Section 7203
7. Fourth Amendment
13. Willfulness
21. Voluntariness of Filing Income Tax Return
28. Costs of Prosecution
34. Spies-Evasion Indictment Not Duplicitous

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United States v. Dennis, 902 F.2d 591 (7th Cir. 1990)

28. Costs of Prosecution

United States v. Jungles, 903 F.2d 468 (7th Cir. 1990)

13. Willfulness

**United States v. Dunkel, 927 F.2d 955 (7th Cir. 1991), rev'g
900 F.2d 105 (7th Cir. 1990)**

1. Constitutionality of Tax Laws: General

13. Willfulness

19. Wages are Income

30. Ratification of Sixteenth Amendment

48. Post-Cheek Willfulness

United States v. Cheek, 931 F.2d 1206 (7th Cir. 1991)

1. Constitutionality of Tax Laws: General

13. Willfulness

16. Federal Reserve Notes/Monetary System

19. Wages are Income

30. Ratification of Sixteenth Amendment

32. District Court Jurisdiction: Nontaxpayer

48. Post-Cheek Willfulness

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SEVENTH CIRCUIT

United States v. Sloan, 939 F.2d 499 (7th Cir. 1991)

- 13. Willfulness
- 19. Wages are Income
- 31. Spies-Evasion: False W-4
- 32. District Court Jurisdiction: Nontaxpayer
- 48. Post-Cheek Willfulness
- 49. Lack of in personam Jurisdiction

United States v. Benson, 941 F.2d 598 (7th Cir. 1991)

- 9. Sixth Amendment - Right to Counsel: Reliance on Advice of Counsel
- 13. Willfulness
- 30. Ratification of the Sixteenth Amendment
- 48. Post-Cheek Willfulness

United States v. Becker, 965 F.2d 383 (7th Cir. 1992)

- 9. Sixth Amendment - Right to Counsel: Reliance on Advice of Counsel
- 13. Willfulness
- 19. Wages are Income
- 34. Spies-Evasion Indictment Not Duplicitous
- 43. Spies Evasion: Statute of Limitations
- 48. Post-Cheek Willfulness

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United States v. Ryan, 969 F.2d 238 (7th Cir. 1992)

- 36. Paperwork Reduction Act/OMB Numbers
- 37. Admissibility of IRS Computer Records/Certificate of Assessments and Payments

Salberg v. United States, 969 F.2d 379 (7th Cir. 1992)

- 13. Willfulness
- 20. District Court Jurisdiction over Title 26 Offenses
- 36. Paperwork Reduction Act/OMB Numbers
- 48. Post-Cheek Willfulness

United States v. Beall, 970 F.2d 343 (7th Cir. 1992)

- 39. IRS Agent's Testimony and Witness Sequestration

United States v. Dack, 987 F.2d 1282 (7th Cir. 1993)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 17. Tax Protest Against Military or Other Government Spending
- 24. Court Instructs Jury on Law
- 48. Post-Cheek Willfulness

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United States v. Cheek, 3 F.3d 1057 (7th Cir. 1993)

- 9. Sixth Amendment - Right to Counsel: Reliance on Advice of Counsel
- 13. Willfulness
- 26. Duty of Treasury to Prepare Returns (26 U.S.C. 6020)
- 48. Post-Cheek Willfulness
- 52. Speedy Trial

United States v. Culp, 7 F.3d 613 (7th Cir. 1993)

- 52. Speedy Trial

United States v. Hilgeford, 7 F.3d 1340 (7th Cir. 1993)

- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness (Rule 404(b), F.R.E.)
- 32. District Court Jurisdiction: Nontaxpayer
- 42. False Form 1099 Scheme
- 48. Post-Cheek Willfulness
- 49. Lack of in personam Jurisdiction

United States v. Knapp, 25 F.3d 451 (7th Cir. 1994)

- 6. First Amendment: Freedom of Speech
- 13. Willfulness
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 48. Post-Cheek Willfulness
- 51. Caldwell and 371 Klein Conspiracy to Defraud

United States v. Hauert, 40 F.3d 197 (7th Cir. 1994)

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- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 48. Post-Cheek Willfulness

United States v. Benson, 67 F.3d 641 (7th Cir. 1995)

- 13. Willfulness
- 48. Post-Cheek Willfulness

United States v. King, 126 F.3d 987 (7th Cir. 1997)

- 31. Spies Evasion: False W-4
- 34. Spies-Evasion Indictment Not Duplicitous
- 43. Spies Evasion: Statute of Limitations
- 50. Spies Evasion: Attempt to Evade

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United States v. Shields, 751 F.2d 247 (8th Cir. 1984)

- 27. Condition of Probation/Parole

United States v. Parshall, 757 F.2d 211 (8th Cir. 1985)

- 3. Constitutionality of Section 7203
- 13. Willfulness

United States v. Gleason, 766 F.2d 1239 (8th Cir. 1985)

- 5. First Amendment: Freedom of Religion/Church

United States v. Hawley, 768 F.2d 249 (8th Cir. 1985)

- 13. Willfulness
- 24. Court Instructs Jury on Law
- 28. Costs of Prosecution

United States v. Upton, 799 F.2d 432 (8th Cir. 1986)

- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 15. What is a Return?

United States v. Felak, 831 F.2d 794 (8th Cir. 1987)

- 31. Spies Evasion: False W-4

United States v. Zimmerman, 832 F.2d 454 (8th Cir. 1987)

- 5. First Amendment: Freedom of Religion/Church
- 6. Willfulness

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United States v. Telemaque, 934 F.2d 169 (8th Cir. 1991)

- 42. False Form 1099 Scheme

United States v. McKee, 942 F.2d 477 (8th Cir. 1991)

- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 31. Spies-Evasion: False W-4

Unites States v. Wodtke, 951 F.2d 176 (8th Cir. 1991)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice; Representation by Lay Person or
Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 42. False Form 1099 Scheme

United States v. Citrowske, 951 F.2d 899 (8th Cir. 1991)

- 6. First Amendment: Freedom of Speech
- 13. Willfulness
- 42. False Form 1099 Scheme
- 48. Post-Cheek Willfulness

United States v. Yagow, 953 F.2d 423 (8th Cir. 1992)

- 32. District Court Jurisdiction: Nontaxpayer
- 42. False Form 1099 Scheme
- 46. 7212(a) Omnibus Clause Prosecution
- 49. Lack of in personam Jurisdiction

United States v. Hildebrandt, 961 F.2d 116 (8th Cir. 1992)

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24. Court Instructs Jury on Law

42. False Form 1099 Scheme

United States v. Holden, 963 F.2d 1114 (8th Cir. 1992)

35. Hashimoto and 6103(h) (5) Juror Audit Information

36. Paperwork Reduction Act/OMB Numbers

United States v. Axmear, 964 F.2d 792 (8th Cir. 1992)

35. Hashimoto and 6103(h) (5) Juror Audit Information

36. Paperwork Reduction Act/OMB Numbers

United States v. Rosnow, 977 F.2d 399 (8th Cir. 1992)

6. First Amendment: Freedom of Speech

7. Fourth Amendment

11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice; Representation by Lay Person or
Unlicensed Counsel

20. District Court Jurisdiction over Title 26 Offenses

32. District Court Jurisdiction: Nontaxpayer

42. False Form 1099 Scheme

44. IRS Agents: U.S. Agents and Not Agents of Foreign
Principal

45. Indictment: Sufficient Notice of Illegality

46. 7212(a) Omnibus Clause Prosecution

49. Lack of in personam Jurisdiction

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United States v. Jagim, 978 F.2d 1032 (8th Cir. 1992)

- 2. Constitutionality of Income Tax: Income Tax is Excise Tax
- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 20. District Court Jurisdiction over Title 26 Offenses
- 21. Voluntariness of Filing Income Tax Return
- 32. District Court Jurisdiction: Nontaxpayer
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 44. IRS Agents: U.S. Agents and Not Agents of Foreign Principal
- 49. Lack of in personam Jurisdiction

United States v. Sileven, 985 F.2d 962 (8th Cir. 1993)

- 7. Fourth Amendment
- 32. District Court Jurisdiction: Nontaxpayer
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 49. Lack of in personam Jurisdiction

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United States v. Higgins, 987 F.2d 543 (8th Cir. 1993)

- 13. Willfulness
- 20. District Court Jurisdiction over Title 26 Offenses
- 32. District Court Jurisdiction: Nontaxpayer
- 42. False Form 1099 Scheme
- 44. IRS Agents: U.S. Agents and Not Agents of Foreign Principal
- 46. 7212(a) Omnibus Clause Prosecution
- 48. Post-Cheek Willfulness
- 49. Lack of in personam Jurisdiction

United States v. Dykstra, 991 F.2d 450 (8th Cir. 1993)

- 13. Willfulness
- 42. False Form 1099 Scheme
- 46. 7212(a) Omnibus Clause Prosecution
- 47. 7212(a) Omnibus Clause Sentencing
- 48. Post-Cheek Willfulness

United States v. Ramsey, 992 F.2d 831 (8th Cir. 1993)

- 5. First Amendment: Freedom of Religion/Church
- 6. First Amendment: Freedom of Speech
- 12. Sixth Amendment - Right to Counsel: Waiver
- 17. Tax Protest Against Military or Other Government Spending
- 27. Condition of Probation/Parole

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United States v. Watson, 1 F.3d 733 (8th Cir. 1993)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 20. District Court Jurisdiction over Title 26 Offenses
- 32. District Court Jurisdiction: Nontaxpayer
- 49. Lack of in personam Jurisdiction

United States v. Klaphake, 64 F.3d 435 (8th Cir. 1995)

- 14. Prior and Subsequent Conduct: Evidence of Willfulness (Rule 404(b), F.R.E.)
- 24. Court Instructs Jury on Law

United States v. Webster, 84 F.3d 1056 (8th Cir. 1996)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel

United States v. Noske, 117 F.3d 1053 (8th Cir. 1997)

- 28. Costs of Prosecution
- 55. Sham Business Trust Scheme

United States v. Pullman, 187 F.3d (8th Cir. 1999)

- 46. 7212(a) Omnibus Clause Prosecution
- 56. Fraudulent Certified Money Order Scheme

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United States v. Condo, 741 F.2d 238 (9th Cir. 1984)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 13. Willfulness
- 16. Federal Reserve Notes/Monetary System

United States v. Freeman, 761 F.2d 549 (9th Cir. 1985)

- 6. First Amendment: Freedom of Speech

United States v. Callery, 774 F.2d 1456 (9th Cir. 1985)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness

United States v. Mueller, 778 F.2d 539 (9th Cir. 1985)

- 13. Willfulness
- 19. Wages are Income

United States v. Leidendeker, 779 F.2d 1417 (9th Cir. 1986)

- 8. Fifth Amendment: Self-Incrimination
- 18. Selective Prosecution

United States v. Studley, 783 F.2d 934 (9th Cir. 1986)

- 32. District Court Jurisdiction: Nontaxpayer
- 49. Lack of in personam Jurisdiction

United States v. Pederson, 784 F.2d 1462 (9th Cir. 1986)

- 3. Constitutionality of Section 7203

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United States v. Malquist, 791 F.2d 1399 (9th Cir. 1986)

- 8. Fifth Amendment: Self-Incrimination
- 15. What is a Return?
- 24. Court Instructs Jury on Law

United States v. Stahl, 792 F.2d 1438 (9th Cir. 1986)

- 30. Ratification of Sixteenth Amendment

United States v. Kennard, 799 F.2d 556 (9th Cir. 1986)

- 4. Section 7205
- 12. Sixth Amendment-Right to Counsel: Waiver

United States v. Bergman, 813 F.2d 1027 (9th Cir. 1987)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice: Representation by Lay Person or Unlicensed Counsel
- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness (Rule 404(b), F.R.E.)
- 24. Court Instructs Jury on Law
- 31. Spies Evasion: False W-4

United States v. Kelm, 827 F.2d 1319 (9th Cir. 1987)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 13. Willfulness

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United States v. Poschwatta, 829 F.2d 1477 (9th Cir. 1987)

- 8. Fifth Amendment: Self-Incrimination
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 26. Duty of Treasury to Prepare Returns (26 U.S.C. 6020)

United States v. Wadsworth, 830 F.2d 1500 (9th Cir. 1987)

- 10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver

United States v. Causey, 835 F.2d 1289 (9th Cir. 1987)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice: Representation by Lay Person or
Unlicensed Counsel
- 12. Sixth Amendment Right to Counsel: Waiver
- 19. Wages are Income
- 30. Ratification of Sixteenth Amendment

United States v. Bogard, 846 F.2d 563 (9th Cir. 1988)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice: Representation by Lay Person or
Unlicensed Counsel

United States v. Brodie, 858 F.2d 492 (9th Cir. 1988)

- 13. Willfulness
- 16. Federal Reserve Notes/Monetary System

United States v. Summet, 862 F.2d 784 (9th Cir. 1988)

- 40. Attorney Sanctions

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NINTH CIRCUIT

United States v. Hashimoto, 878 F.2d 1126 (9th Cir. 1989)

35. Hashimoto and 6103(h) (5) Juror Audit Information

In Re: Lowell H. Becraft, Jr., 885 F.2d 547 (9th Cir. 1989)

1. Constitutionality of Tax Laws: General
32. District Court Jurisdiction: Nontaxpayer
40. Attorney Sanctions
49. Lack of in personam Jurisdiction

United States v. Bohn, 890 F.2d 1079 (9th Cir. 1989)

8. Fifth Amendment: Self-Incrimination
10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel

United States v. Kimball, 896 F.2d 1218 (9th Cir. 1990), vacated 925 F.2d 356 (9th Cir. 1991)

8. Fifth Amendment: Self-Incrimination
15. What is a Return?

United States v. Johnson, 762 F. Supp. 275 (C.D. Cal. 1991)

35. Hashimoto and 6103(h) (5) Juror Audit Information

United States v. Hardy, 941 F.2d 893 (9th Cir. 1991)

12. Sixth Amendment - Right to Counsel: Waiver
13. Willfulness
35. Hashimoto and 6103(h) (5) Juror Audit Information
48. Post-Cheek Willfulness

United States v. Sinigaglio, 942 F.2d 581 (9th Cir. 1991)

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35. Hashimoto and 6103(h) (5) Juror Audit Information

United States v. Mal, 942 F.2d 682 (9th Cir. 1991)

31. Spies Evasion: False W-4

34. Spies-Evasion Indictment Not Duplicitous

United States v. Bentson, 947 F.2d 1353 (9th Cir. 1991)

36. Paperwork Reduction Act/OMB Numbers

38. Lack of Publication in Federal Register

United States v. Hicks, 947 F.2d 1356 (9th Cir. 1991)

35. Hashimoto and 6103(h) (5) Juror Audit Information

36. Paperwork Reduction Act/OMB Numbers

38. Lack of Publication in Federal Register

United States v. Powell, 955 F.2d 1206 (9th Cir. 1992)

13. Willfulness

23. No Right to "Jury Nullification" Instruction

24. Court Instructs Jury on Law

26. Duty of Treasury to Prepare Returns (26 U.S.C. 6020)

48. Post-Cheek Willfulness

United States v. Kellogg, 955 F.2d 1244 (9th Cir. 1992)

13. Willfulness

48. Post-Cheek Willfulness

United States v. Bohn, 956 F.2d 208 (9th Cir. 1992)

11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice; Representation by Lay Person or
Unlicensed Counsel

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12. Sixth Amendment - Right to Counsel: Waiver

United States v. Vroman, 975 F.2d 669 (9th Cir. 1992)

45. Indictment: Sufficient Notice of Illegality

United States v. Kuball, 976 F.2d 529 (9th Cir. 1992)

6. First Amendment: Freedom of Speech

42. False Form 1099 Scheme

United States v. Cochrane, 985 F.2d 1027 (9th Cir. 1993)

1. Constitutionality of Tax Laws: General

10. Sixth Amendment - Right to Counsel: Effective Assistance of Counsel

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel

45. Indictment: Sufficient Notice of Illegality

United States v. Ward, 989 F.2d 1015 (9th Cir. 1993)

5. First Amendment: Freedom of Religion/Church

United States v. Lillie, 989 F.2d 1054 (9th Cir. 1993)

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel

United States v. Caldwell, 989 F.2d 1056 (9th Cir. 1993)

51. Caldwell and 371 Klein Conspiracy to Defraud

53. Warehouse Bank

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United States v. Lorenzo, 995 F.2d 1448 (9th Cir. 1993)

- 12. Sixth Amendment - Right to Counsel: Waiver
- 13. Willfulness
- 32. District Court Jurisdiction: Nontaxpayer
- 42. False Form 1099 Scheme
- 48. Post-Cheek Willfulness
- 49. Lack of in personam Jurisdiction

United States v. Hanson, 2 F.3d 942 (9th Cir. 1993)

- 13. Willfulness
- 20. District Court Jurisdiction over Title 26 Offenses
- 32. District Court Jurisdiction: Nontaxpayer
- 42. False Form 1099 Scheme
- 44. IRS Agents: U.S. Agents and Not Agents of Foreign Principal
- 46. 7212(a) Omnibus Clause Prosecution
- 47. 7212(a) Omnibus Clause Sentencing
- 48. Post-Cheek Willfulness
- 49. Lack of in personam Jurisdiction

United States v. Engstrom, 7 F.3d 1423 (9th Cir. 1993)

- 52. Speedy Trial

United States v. Kienenberger, 13 F.3d 1354 (9th Cir. 1994)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver

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NINTH CIRCUIT

In re William A. Cohan, 16 F.3d 1006 (9th Cir. 1994)

- 40. Attorney Sanctions

United States v. Van Krieken, 39 F.3d 227 (9th Cir. 1994)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 12. Sixth Amendment - Right to Counsel: Waiver
- 42. False Form 1099 Scheme
- 46. 7212(a) Omnibus Clause Prosecution
- 47. 7212(a) Omnibus Clause Sentencing

United States v. Koff, 43 F.3d 417 (9th Cir. 1994)

- 42. False Form 1099 Scheme
- 46. 7212(a) Omnibus Clause Prosecution
- 47. 7212(a) Omnibus Clause Sentencing

United States v. Huebner, 48 F.3d 376 (9th Cir. 1994)

- 41. Discovery of IRS Individual Master File (IMF)
- 50. Spies Evasion: Attempt to Evade
- 51. Caldwell and 371 Klein Conspiracy to Defraud

United States v. Fulbright, 69 F.3d 1468 (9th Cir. 1995)

- 6. First Amendment: Freedom of Speech
- 7. Fourth Amendment
- 13. Willfulness
- 48. Post-Cheek Willfulness

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United States v. Workinger, 90 F.3d 1409 (9th Cir. 1996)

- 46. 7212(a) Omnibus Clause Prosecution

United States v. Ries, 100 F.3d 1469 (9th Cir. 1996)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice; Representation by Lay Person or
Unlicensed Counsel

United States v. Marsh, 144 F.3d 1229 (9th Cir. 1998)

- 32. District Court Jurisdiction: Nontaxpayer
- 46. 7212(a) Omnibus Clause Prosecution
- 54. Pilot Connection Scheme (TPCS)

United States v. Andra, 218 F.3d 1106 (9th Cir. 2000)

- 54. Pilot Connection Scheme (TPCS)
- 58. Sentencing: Tax Loss

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United States v. Phillips, 775 F.2d 262 (10th Cir. 1985)

- 13. Willfulness

United States v. Tedder, 787 F.2d 540 (10th Cir. 1986)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 19. Wages are Income
- 20. District Court Jurisdiction over Title 26 Offenses
- 21. Voluntariness of Filing Income Tax Return

United States v. Wells, 790 F.2d 73 (10th Cir. 1986)

- 13. Willfulness

United States v. Schmitt, 794 F.2d 555 (10th Cir. 1986)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness

United States v. Harrold, 796 F.2d 1275 (10th Cir. 1986)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness
- 24. Court Instructs Jury on Law
- 31. Spies Evasion: False W-4

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United States v. Bohrer, 807 F.2d 159 (10th Cir. 1986)

- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 18. Selective Prosecution
- 19. Wages are Income
- 25. Probable Cause Hearing

United States v. Hairston, 819 F.2d 971 (10th Cir. 1987)

- 13. Willfulness
- 24. Court Instructs Jury on Law

United States v. Hayes, 861 F.2d 1225 (10th Cir. 1988)

- 37. Admissibility of IRS Computer Records/Certificate of
Assessments and Payments

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TENTH CIRCUIT

United States v. Dawes, 874 F.2d 746 (10th Cir. 1989)

- 5. First Amendment: Freedom of Religion/Church
- 6. First Amendment: Freedom of Speech
- 11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
- 14. Prior and Subsequent Conduct: Evidence of Willfulness (Rule 404(b), F.R.E.)
- 20. District Court Jurisdiction over Title 26 Offenses
- 25. Probable Cause Hearing
- 28. Costs of Prosecution
- 32. District Court Jurisdiction: Nontaxpayer
- 49. Lack of in personam Jurisdiction

United States v. Harting, 879 F.2d 765 (10th Cir. 1989)

- 8. Fifth Amendment: Self-Incrimination
- 13. Willfulness

United States v. Mann, 884 F.2d 532 (10th Cir. 1989)

- 13. Willfulness
- 24. Court Instructs Jury on Law
- 39. IRS Agent's Testimony and Witness Sequestration (Rule 615, F.R.E.)

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United States v. Allen, 895 F.2d 1577 (10th Cir. 1990)

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
12. Sixth Amendment - Right to Counsel: Waiver

United States v. Dawes, 895 F.2d 1581 (10th Cir. 1990)

12. Sixth Amendment - Right to Counsel: Waiver

United States v. Collins, 920 F.2d 619 (10th Cir. 1990)

1. Constitutionality of Tax Laws: General
11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
13. Willfulness
20. District Court Jurisdiction over Title 26 Offenses
30. Ratification of Sixteenth Amendment
32. District Court Jurisdiction: Nontaxpayer
36. Paperwork Reduction Act/OMB Numbers
40. Attorney Sanctions
49. Lack of in personam Jurisdiction

United States v. Karlin, 762 F. Supp. 911 (D. Kan. 1991)

36. Paperwork Reduction Act/OMB Numbers

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TENTH CIRCUIT

United States v. Fingado, 934 F.2d 1163 (10th Cir. 1991)

- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 24. Judge Instructs Jury on Law
- 48. Post-Cheek Willfulness

United States v. Stiner, 765 F. Supp. 663 (D. Kan. 1991)

- 11. Sixth Amendment - Right to Counsel: Pro Se Representation;
Appointed Counsel of Choice; Representation by Lay Person or
Unlicensed Counsel
- 36. Paperwork Reduction Act/OMB Numbers
- 41. Discovery of IRS Individual Master File (IMF)

United States v. Pottorff, 769 F. Supp. 1176 (D. Kan. 1991)

- 18. Selective Prosecution
- 35. Hashimoto and 6103(h) (5) Juror Audit Information
- 36. Paperwork Reduction Act/OMB Numbers
- 41. Discovery of IRS Individual Master File (IMF)

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TENTH CIRCUIT

United States v. Willie, 941 F.2d 1384 (10th Cir. 1991)

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
12. Sixth Amendment - Right to Counsel: Waiver
13. Willfulness
24. Court Instructs Jury on Law
32. District Court Jurisdiction: Nontaxpayer
48. Post-Cheek Willfulness
49. Lack of in personam Jurisdiction

United States v. Dawes, 951 F.2d 1189 (10th Cir. 1991)

36. Paperwork Reduction Act/OMB Numbers

United States v. Burson, 952 F.2d 1196 (10th Cir. 1991)

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
12. Sixth Amendment - Right to Counsel: Waiver

United States v. Parsons, 967 F.2d 452 (10th Cir. 1992)

42. False Form 1099 Scheme

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TENTH CIRCUIT

United States v. Dickstein, 971 F.2d 446 (10th Cir. 1992)

- 40. Attorney Sanctions

United States v. Payne, 978 F.2d 1177 (10th Cir. 1992)

- 13. Willfullness
- 24. Court Instructs Jury on Law
- 43. Spies Evasion: Statute of Limitations
- 48. Post-Cheek Willfulness

United States v. Meek, 998 F.2d 776 (10th Cir. 1993)

- 50. Spies Evasion: Affirmative Act
- 53. Warehouse Bank

United States v. Meuli, 8 F.3d 1481 (10th Cir. 1993)

- 42. False Form 1099 Scheme

United States v. Scott, 37 F.3d 1564 (10th Cir. 1994)

- 6. First Amendment: Freedom of Speech
- 9. Sixth Amendment - Right to Counsel: Reliance on Advice of Counsel
- 13. Willfulness
- 14. Prior and Subsequent Conduct: Evidence of Willfulness
(Rule 404(b), F.R.E.)
- 20. District Court Jurisdiction over Title 26 Offenses
- 45. Indictment: Sufficient Notice of Illegality
- 48. Post-Cheek Willfulness
- 51. Caldwell and 371 Klein Conspiracy to Defraud

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United States v. McKinley, 58 F.3d 1475 (10th Cir. 1995)

11. Sixth Amendment - Right to Counsel: Pro Se Representation; Appointed Counsel of Choice; Representation by Lay Person or Unlicensed Counsel
12. Sixth Amendment - Right to Counsel: Waiver

United States v. Winchell, 129 F.3d 1093 (10th Cir. 1997)

13. Willfulness
42. False Form 1099 Scheme
46. 7212(a) Omnibus Clause Prosecution
48. Post-Cheek Willfulness
57. Materiality of False Statement

United States v. Lindsay, 184 F.3d 1138 (10th Cir. 1999)

1. Constitutionality of Tax Laws: General
48. Post-Cheek Willfulness

United States v. Hanzlicek, 187 F.3d 1228 (10th Cir. 1999)

56. Fraudulent Certified Money Order Scheme

United States v. Ambort, 193 F.3d 1169 (10th Cir. 1999)

48. Post-Cheek Willfulness

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United States v. Evans, 717 F.2d 1334 (11th Cir. 1983)

20. District Court Jurisdiction over Title 26 Offenses

United States v. Goetz, 746 F.2d 705 (11th Cir. 1984)

8. Fifth Amendment: Self-Incrimination
13. Willfulness
15. What is a Return?

United States v. Goetz, 826 F.2d 1025 (11th Cir. 1987)

20. District Court Jurisdiction over Title 26 Offenses

United States v. Ward, 833 F.2d 1538 (11th Cir. 1987)

32. District Court Jurisdiction: Nontaxpayer
49. Lack of in personam Jurisdiction

United States v. Schandl, 947 F.2d 462 (11th Cir. 1991)

35. Hashimoto and 6103(h)(5) Juror Audit Information

United States v. Neff, 954 F.2d 698 (11th Cir. 1992)

36. Paperwork Reduction Act/OMB Numbers

United States v. Callahan, 981 F.2d 491 (11th Cir. 1993)

35. Hashimoto and 6103(h)(5) Juror Audit Information